



UNIVERSITÀ DEGLI STUDI DI PALERMO

DEPARTMENT	Scienze Economiche, Aziendali e Statistiche
ACADEMIC YEAR	2017/2018
BACHELOR'S DEGREE (BSC)	BUSINESS ECONOMICS AND ADMINISTRATION
SUBJECT	PLANNING AND CONTROL
TYPE OF EDUCATIONAL ACTIVITY	B
AMBIT	50069-Aziendale
CODE	05877
SCIENTIFIC SECTOR(S)	SECS-P/07
HEAD PROFESSOR(S)	CINCIMINO SALVATORE Professore Associato Univ. di PALERMO
OTHER PROFESSOR(S)	
CREDITS	8
INDIVIDUAL STUDY (Hrs)	136
COURSE ACTIVITY (Hrs)	64
PROPAEDEUTICAL SUBJECTS	
MUTUALIZATION	
YEAR	3
TERM (SEMESTER)	1° semester
ATTENDANCE	Not mandatory
EVALUATION	Out of 30
TEACHER OFFICE HOURS	CINCIMINO SALVATORE Tuesday 16:00 19:00 A distanza via Microsoft Teams.

DOCENTE: Prof. SALVATORE CINCIMINO

PREREQUISITES	Knowledge of the topics related to the management and governance of companies.
LEARNING OUTCOMES	<p>Knowledge and understanding:</p> <ol style="list-style-type: none"> 1. of the planning and control concepts and basic languages, referred in general to the companies and to its various classes; 2. logical and basic tools for the detection, measurement, qualitative and quantitative analysis of internal and external phenomena of companies. <p>Applying knowledge and understanding:</p> <ol style="list-style-type: none"> 1. To make an assessment of the main characteristics of structure, function, process and system of the various classes of companies; 2. To adopt a problem solving approach to decisions relating to the organization, the management, the recognition and the governance of companies; <p>Making judgments:</p> <ol style="list-style-type: none"> 1. Ability to set up and solve, independently or in a group, the current administrative problems of the various classes of companies; 2. Ability to assume, independently or in a group, the most frequent decisions about planning and control of the processes of acquisition, processing and transfer of resources in the various classes of companies. <p>Communication skills:</p> <ol style="list-style-type: none"> 1. Ability to report briefly on the matters within its competence addressed during the studies; <p>Learning ability:</p> <ol style="list-style-type: none"> 1. effective cure for ongoing training to constantly update and improve professional skills, particularly in the business and legal fields, which are generally subject to more intense dynamism of knowledge; 2. Ability to gain personal knowledge may be required for access to the postgraduate courses of Class LM-77 and other related.
ASSESSMENT METHODS	<p>No. 1 Oral exam.</p> <p>Evaluation criteria for the oral examination: The candidate will have to answer at least three / four questions posed orally, on all parts object of the program, with reference to the recommended texts. Final assessment aims to evaluate whether the student has knowledge and understanding of the topics, has acquired interpretative competence and independence of judgment in concrete cases. The pass mark will be reached when the student shows knowledge and understanding of topics at least in general terms, and has minimal application skills in order to resolution of specific cases; he will also have presentation and argumentative skills such as enable the transmission of his knowledge the examiner. Below this threshold, the examination result insufficient. The more, however, the examinee with its argumentative and presentation skills can interact with the examiner, and the more his knowledge and application capabilities go into detail of the discipline verification, the more the assessment is positive.</p>
EDUCATIONAL OBJECTIVES	The course aims to give students a mastery of the methods and general and specific scientific contents of Planning and Control.
TEACHING METHODS	Lessons and practice
SUGGESTED BIBLIOGRAPHY	VERGARA C., Il contributo della programmazione e del controllo al governo consapevole delle aziende, Giuffrè, Milano.

SYLLABUS

Hrs	Frontal teaching
2	Concept, purpose and content of the planning and control in companies
2	Development of knowledge and research of awareness as cornerstones of corporate governance
2	Knowledge / awareness of the causal dynamics of the "successful" business
2	Knowledge / awareness of the causal dynamics of "development" business
2	Knowledge / awareness of the causal dynamics of the "crisis" of the business
2	Levels and content of knowledge / awareness of business management awareness
2	New contexts and new knowledge / awareness needs
2	Planning and Control systems as tools for the acquisition of knowledge / awareness
2	Strategic planning and control
2	The strategic design and its analysis
2	The Analysis Model of the Strategic Guidance
2	The Analysis Model of the Entrepreneurial Formula
2	Management Planning and Control
2	The financial statements analysis: reclassification S.P. values and C. E.
2	The economic-financial analysis of the financial statements by ratios

SYLLABUS

Hrs	Frontal teaching
2	The analysis of the financial statements by flows
4	The budget
4	The analysis and cost accounting
2	The Variance Analysis
2	The reflections of the changing strategic scenarios on Planning and Control systems
4	Activity Based Costing and Cost Management
Hrs	Practice
24	Strategic Planning and Control tools; Management Planning and Control tools